SM 2615

I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P

22313-1450, on the date shown below.

Dated: July 27, 2006

Signature:

Docket No.: KHEN-P01-001

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Lavoie et al.

Application No.: 09/839485

Confirmation No.: 2615

Filed: April 20, 2001

Art Unit: 2615

For: AUTO-CALIBRATING SURROUND SOUND

Examiner: J. I. Michalski

SYSTEM

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated June 2, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.